

## Session 125 - (2023-2024)

**H 5307 General Bill, By W. Jones, Williams, Rivers, Gilliard, Henderson-Myers, Dillard and Bauer**

**Summary:** Food desert tax credit

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12-6-3810 SO AS TO PROVIDE FOR AN INCOME TAX CREDIT FOR A GROCER THAT OPENS A NEW LOCATION IN A FOOD DESERT; AND BY AMENDING SECTION 12-36-2120, RELATING TO SALES TAX EXEMPTIONS, SO AS TO PROVIDE A SALES TAX EXEMPTION FOR CERTAIN PURCHASES MADE BY A GROCER THAT OPERATES A NEW STORE LOCATED IN A FOOD DESERT.

**03/21/24 House Introduced and read first time (House Journal-page 16)**

**03/21/24 House Referred to Committee on Ways and Means (House Journal-page 16)**